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Counsel to Various Florida County Tax Collectors

IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
          ) Case No. 08-35653 (KRH)  
CIRCUIT CITY STORES, INC., et al., )  
          ) Jointly Administered  
Debtors. )

**RESPONSE OF HERNANDO, MANATEE, PALM BEACH, PINNELLAS, POLK,  
LEE, OKALOOSA, BREVARD, ORANGE, BAY AND INDIAN RIVER COUNTIES,  
FLORIDA TAX COLLECTORS TO LIQUIDATING TRUSTEE'S EIGHTEENTH  
OMNIBUS OBJECTION TO CLAIMS**

Comes now the Tax Collectors for the Florida Counties of Hernando, Manatee, Palm Beach, Pinnellas, Polk, Lee, Okaloosa, Brevard, Orange, Bay and Indian River Counties, and for their response to the Liquidating Trustee's Eighteenth Omnibus Objection to claims (Docket Number 10062) states as follows:

1. The Florida Tax Collectors for the below listed Counties have filed claims for 2008 personal property taxes assessed against personal property located in the Circuit City Stores in their respective counties. The Omnibus Objection filed herein seeks to establish the respective claims filed by the Counties as follow:

<u>County</u>	<u>Claim No.</u>	<u>Secured Claim Amount</u>
Hernando County	11961	\$ 7,367.88

Manatee County	12084	\$	5,847.60
Palm Beach County	4172	\$	42,176.63
Pinnellas County	2279	\$	17,205.37
Polk County	271	\$	9,349.74
Lee County	1639	\$	12,933.21
Okaloosa County	3161	\$	2,652.22
Brevard County	7701	\$	10,699.92
Brevard County	7702	\$	5,007.75
Orange County	10414	\$	11,675.37
Orange County	10415	\$	10,900.90
Orange County	10416	\$	8,425.13
Orange County	10891	\$	9,960.51
Orange County	10892	\$	8,014.02
Bay County	11928	\$	1,452.39
Indian River	2282 (Priority)	\$	6,694.45

2. All of the aforesaid claims are listed on Exhibit I on the Omnibus Objection. The Omnibus Objection seeks to “fix the amount of the claims listed on Exhibit I”. It is not clear from the Omnibus Objection as to whether or not the Liquidating Trustee intends to pay interest on these claims or is attempting to fix these claims without interest. Telephone calls and email inquiries made by counsel for the Tax Collectors to counsel for the Liquidating Trustee have been unable to ascertain whether or not interest will be paid on these claims.

3. Pursuant to the Second Amended Joint Plan of Liquidation confirmed herein, Article III, Paragraph B1 states in part:

If the Allowed Miscellaneous Secured Claim is a Tax Claim, held by a Governmental Unit, then Governmental Unit shall be entitled to receive interest on account of such Allowed Miscellaneous Secured Claim at the rate of interest determined under applicable non-bankruptcy law as of the calendar month in which confirmation occurs.

4. The applicable interest rate for these claims is 18% pursuant to Florida law, Section 197.172(3), Fla. Statutes (2008, 2009 and 2010). To the extent the Eighteenth Omnibus Objection seeks to limit the amount of the governmental agency's claim to the fixed amount without interest, the Tax Collectors hereby object for the foregoing reasons.

5. The attorney for the Tax Collectors, his telephone number, fax number and to whom the attorneys for the Liquidating Trustee should reply to this response is as follows:

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6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: April 7, 2011

HERNANDO, MANATEE, PALM BEACH,  
PINNELLAS, POLK, LEE, OKALOOSA,  
BREVARD, ORANGE, BAY AND INDIAN  
RIVER COUNTIES FLORIDA TAX COLLECTORS

By /s/ Paul S. Bliley, Jr.  
Of Counsel

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Counsel for Various Counties for Florida Tax Collectors

**CERTIFICATE OF SERVICE**

I hereby certify that on the 7th day of April, 2011, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.  
Paul S. Bliley, Jr.

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